IN THE CLAIMS:

Please note that all claims currently pending and under consideration in the referenced application are shown below, in clean form, for clarity.

Please amend the claims as follows:

16. (Twice Amended) A method for forming an overlay target including a series of raised lines, the method comprising:

providing a substrate;

depositing a resist layer over said substrate;

patterning said resist layer to include a resist pattern defining said overlay target including a series of raised lines;

etching said substrate to form said overlay target including said resist pattern with said series of raised lines; and

depositing a second layer of material having an upper surface thereof substantially free of depressions in the portion thereof covering said overlay target in said substrate.

- 17. (Previously Amended) The method of claim 16, wherein said providing a substrate comprises providing a semiconductor substrate selected from a group consisting of silicon, gallium, and sapphire substrates.
- 18. (Previously Amended) The method of claim 17, wherein said depositing a resist layer over said substrate comprises depositing a resist layer directly over said semiconductor substrate selected from the group consisting of silicon, gallium, and sapphire substrates.
- 19. (Previously Amended) The method of claim 16, wherein said providing a substrate includes providing a semiconductor substrate having a top surface, a bottom surface, and a material layer deposited over said top surface.

- 20. (Previously Amended) The method of claim 19, wherein said depositing a resist layer over said substrate comprises depositing a resist layer over said material layer and said etching said substrate to form said overlay target including a series of raised lines comprises etching said material layer.
- 21. (Previously Amended) The method of claim 16, wherein said etching comprises wet etching said substrate to form said overlay target including said resist pattern with said series of raised lines.